



**NORTH CAROLINA GENERAL ASSEMBLY
AMENDMENT
Senate Bill 26**

AMENDMENT NO. _____
(to be filled in by
Principal Clerk)

S26-ASVf-41 [v.2]

Page 1 of 1

Amends Title [NO]
First Edition

Date _____, 2023

Senator _____

1 moves to amend the bill on page 1, lines 9-11, by rewriting the lines to read:
2 "pursuant thereto, by resolution and without the necessity of a special election, impose and levy
3 a local sales and use tax at a rate of up to one percent (1%), which must be levied in an increment
4 of one-quarter percent (0.25%).";

5
6 and on page 1, lines 31-33, by rewriting the lines to read:

7 **"SECTION 5.** Repeal. – The board of commissioners may, by resolution and
8 without the necessity of a special election, repeal the levy and imposition of the tax authorized
9 under this act. The repeal of a tax authorized under this act shall not be effective until the end of
10 the fiscal year in which the resolution was adopted.

11 **SECTION 6.** Use. – A county must use the net proceeds of a tax levied under this
12 act only for a public purpose.

13 **SECTION 7.** This act is effective when it becomes law. A tax levied under this act
14 shall become effective on the first day of a calendar quarter. For the first levy of a tax under this
15 act, the county must provide a minimum of 180 days' notice of the levy to the Secretary of
16 Revenue and at least 90 days' notice for any subsequent levies.

SIGNED _____

Amendment Sponsor

SIGNED _____

Committee Chair if Senate Committee Amendment

ADOPTED _____ FAILED _____ TABLED _____



* S 2 6 - A S V F - 4 1 - V - 2 *